

FORT RUCKER

Environmental Document

ENV-P003: Internal Auditing
(1 October 2017)

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1.0 PURPOSE

The purpose of this procedure is to ensure the effective and timely conduct of internal compliance audits by Fort Rucker personnel. Implementation of this environmental procedure will ensure the periodic review of Fort Rucker's compliance with all applicable legal requirements. Additionally, periodic internal audits will address the need for modifications to environmental policy, procedures, and work instructions.

2.0 SCOPE

The audits will cover the Fort Rucker environmental program and will include necessary and sufficient information for management to assess whether the installation is in compliance with applicable legal requirements and for making decisions or authorizing actions that need to be taken by Fort Rucker personnel to ensure the continual improvement of its environmental program.

3.0 DEFINITIONS

Term	Definition
Compliance Audit	An audit to evaluate compliance with the legal and other requirements that apply to environmental aspects as part of the installation's commitment to compliance. The compliance audit can encompass single or multiple environmental program elements.
Corrective and Preventive Action (CA/PA)	Action taken to eradicate the cause of or prevent a noncompliance.
Corrective and Preventive Action Request (CAR or PAR)	A form used to initiate a request to address an existing or potential undesirable situation, noncompliance or other unsatisfactory condition.
Environmental Documentation	Any environmental-related documentation that is pertinent to the area being audited, including but not limited to relevant environmental procedures and work instructions.

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Term	Definition
Environmental Performance Assessment System (EPAS)	Army multi-media assessment program designed to identify non-compliance with environmental regulations (compliance audit). EPAS is also used to provide suggestions for both immediate and long-term corrective actions and to indicate resources needed for implementation.
Internal Audit	A systematic, independent, and documented process for obtaining audit evidence and evaluating it objectively to determine the regulatory compliance status of the facility.
Internal Compliance Audit Team	<p>Personnel assigned to conduct internal compliance audits by the Environmental Management Representative (EMR) that have successfully completed program-specific internal auditor training.</p> <p>The EMR may assign personnel to an audit team who have not completed internal auditor training as Auditors In Training. These personnel will be supervised during the audit and provided on the job training in lieu of classroom internal auditor training.</p>
Lead Auditor	Person who has successfully completed a lead auditor course and is approved by the EMR to conduct and lead internal audits.
Noncompliance	A non-fulfillment of a specified legal or regulatory requirement supported by objective evidence.
Objective Evidence	Information which can be proven true, based on facts that are obtained through observation, measurement, test or other means.
Observation	An undesirable practice that cannot be directly referenced as a requirement of Fort Rucker procedures and/or regulatory requirements. If the practice is left unchecked, it could lead to a finding of noncompliance.

4.0 RESPONSIBILITIES

Role	Responsibility
Audit Coordinator	<ul style="list-style-type: none"> • Prepares and maintains a schedule for internal audits. • Maintains internal audit results. • Provides audit summary results and applicable CAR / PAR status information to the EMR.

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Role	Responsibility
Commanders, Directors, and/or Supervisors of the Activity Being Audited	<ul style="list-style-type: none"> • Make applicable personnel and records available during the scheduled locations, dates, and times coordinated for the audit. • Ensure the pertinent process owners take action on CARs/PARs assigned to them.
EMR	<ul style="list-style-type: none"> • Assigns and approves internal auditors. • Ensures the periodic scheduling of internal auditor training to maintain an adequate roster of internal auditors. • Reviews final audit report and communicates results to management. • Coordinates with appropriate commanders, directors, or supervisors for development of the audit schedule.
Internal Compliance Audit Teams	<ul style="list-style-type: none"> • Performs pre-audit preparations. • Conducts the audit and documents the findings. • Conducts quarterly compliance inspections. • Conducts program-specific inspections required for regulatory compliance (i.e., bulk oil storage container inspections, stormwater discharge inspections).
Lead Auditor	<ul style="list-style-type: none"> • Ensures the appropriate commanders, directors, or supervisors of the activities assigned are audited. • Conducts a closing meeting upon completion of the audit to summarize findings and observations, both positive and negative.
DPW-ENRD Program Managers	<ul style="list-style-type: none"> • Track findings resulting from program-specific inspections required for regulatory compliance.
Installation Organizations	<ul style="list-style-type: none"> • Conduct program-specific inspections of applicable activities.

5.0 PROCEDURE

5.1 Quarterly Compliance Inspections

5.1.1 Audit Scope

Fort Rucker conducts quarterly compliance audits for organizations determined by the EMR to have potential environmental impact.

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5.1.2 Audit Schedule

The DPW-ENRD Quarterly Compliance Inspection Program Manager will determine the schedule for inspections each quarter. The program manager will communicate with the auditors regarding schedule development to ensure it will not conflict with other DPW-ENRD activities, such as training. The schedule will be documented and maintained by the Quarterly Compliance Inspection Program Manager.

The schedule will be unannounced to the organizations being inspected.

5.1.3 Audit Team

The quarterly compliance audit team is determined by the EMR. The team is usually composed of the Quarterly Compliance Inspection Program Manager and one contractor who supports DPW-ENRD. Additional government or contractor personnel may be assigned to assist with quarterly compliance audits as necessary to complete the audits. The audit team members will all be competent in conducting the audits.

5.1.4 Audit Checklist

Quarterly compliance audits will be conducted using USAACE Form 2717, *Environmental Compliance Inspection Checklist*. This checklist will be reviewed at least annually to ensure continued applicability to installation operations.

5.1.5 Evaluation

The quarterly compliance auditors will collect objective evidence through interviews, records review, and physical inspections at each location. The auditors will document inspection findings using the Compliance Inspection Database that includes the questions from USAACE Form 2717, *Environmental Compliance Inspection Checklist*.

5.1.6 Audit Results

The audit team will submit completed inspections to the Audit Coordinator for technical review. The Audit Coordinator will verify the findings are correctly documented and will create a Summary Findings Report using the report function of the database.

The Audit Coordinator will send the Summary Findings Report for review to the Quarterly Compliance Inspection Program Manager, the EMR, and other program managers with findings identified in their program areas. The program managers and EMR will submit comments or concurrence to the Audit Coordinator for each report. The Audit Coordinator will document comments in the database, incorporate comments in the report, and submit a revised report for concurrence.

After receiving concurrence from all program managers and the EMR, the Audit Coordinator will finalize the report within the database. The Audit Coordinator will notify the Quarterly Compliance Inspection Program Manager that the report has been finalized and is ready for distribution to the subject organization.

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The database will generate a submittal letter for the report. The Quarterly Compliance Inspection Coordinator will route the report and cover letter through DPW-ENRD as appropriate then for signature to the DPW-ENRD Chief. The signed report will be sent to the inspected organization.

5.1.7 Corrective Action

The inspected organization is responsible for conducting a root cause analysis and developing appropriate corrective actions for any identified findings. The organization will submit information regarding implemented corrective actions according to the date indicated on the report letter using USAACE Form 2742, *Quarterly Inspection Corrective Actions*. Verification of implementation of any corrective actions will be completed during the subsequent quarterly compliance inspection.

5.2 Internal EPAS

5.2.1 Audit Scope

The internal EPAS is an installation-wide assessment of compliance with environmental regulations. Because it is impractical to observe every installation facility during the time frame allotted for this audit, the internal EPAS locations that are assessed will be determined in a manner that gives a representative sample of the installation activities.

5.2.2 Develop Audit Schedule

In accordance with Army Regulation 200-1, Section 16-1(c)(1), the internal EPAS will be conducted annually unless an external EPAS or external installation-wide agency inspection is conducted for that calendar year. The Audit Coordinator will develop a schedule for the internal EPAS that includes a representative sample of all installation activities. The schedule will be distributed to all auditors and to installation organizations.

5.2.3 Identify and Assemble Audit Team

Each audit shall be performed by qualified personnel as selected by the EMR. To assure objectivity, the audit team will include personnel not directly responsible for the area(s) being audited.

5.2.4 Audit Checklist

The EPAS will utilize the TEAM guides and applicable supplements maintained by the Army Environmental Command. The auditors are responsible for reviewing applicable checklists during the audit.

5.2.5 In Brief

The Audit Coordinator will conduct an in brief and review the audit scope and schedule. The in brief will include a summary of findings from previous internal audits. The in brief will also include refresher internal auditor training information.

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5.2.6 Evaluation

The internal audit team will collect objective evidence through interviews, records review, and physical inspections. Annual installation-wide EPAS findings will be documented on USAACE Form 2705, *Internal Audit Findings*. The auditors are responsible for determining a root cause for each negative finding from the list of possible choices in the findings form based on the conditions observed during the inspection.

5.2.7 Audit Results

The audit team will forward completed USAACE Form 2705, *Internal Audit Findings*, to the Audit Coordinator for technical review. The Audit Coordinator will verify the findings are correctly documented and will create a consolidated spreadsheet of all findings that will become the CA/PA tracking spreadsheet.

The Audit Coordinator will send the CA/PA tracking spreadsheet for review to the EMR and the Chief, DPW-ENRD. The reviewers will submit comments or concurrence to the Audit Coordinator for each finding. The Audit Coordinator will incorporate any comments and submit a revised CA/PA tracking spreadsheet for concurrence.

After receiving concurrence from all reviewers, the Audit Coordinator will divide the findings by organization and enter the information in the Compliance Inspection Database. The Audit Coordinator will forward the reports to the EMR for final review. The EMR or designee will then distribute the reports to the subject organization.

If no findings are identified at one of the areas inspected that are also part of the quarterly compliance audit program, the Audit Coordinator will submit an inspection report indicating no negative findings were identified during the EPAS audit to the EMR. The EMR or designee will route the submittal letter and the report for signature to the Director of Public Works. The signed report will be sent to the inspected organization.

5.2.8 Corrective Action

The auditors will suggest a corrective action based on the root cause indicated in the findings form. The inspected organization is responsible for implementing an appropriate corrective action for any identified findings. The corrective action may differ from the suggested corrective action. The organization will submit information regarding implemented corrective actions according to the date indicated on the report letter. The EMR will request periodic updates on the status of corrective actions. Verification of implementation of any corrective actions will be completed during subsequent quarterly compliance inspections and/or internal EPAS as appropriate.

5.2.9 Out Brief

The EMR will conduct an out brief at the close of the internal EPAS to summarize the audit activities and findings.

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5.3 Program-Specific Regulatory Inspections

Periodic program-specific inspections are required for regulatory compliance. Frequency of these inspections is based on regulatory requirements, which are tracked by program managers.

Program-specific inspection findings will be documented in accordance with the regulatory requirements. Forms and records associated with these inspections are listed in Section 6.0.

The results of these inspections may be incorporated into the findings for the internal EPAS audit if installation-wide issues are noted that need additional emphasis. Program Managers are responsible for tracking findings from program-specific inspections.

5.4 Documentation

The EMR will maintain copies of audit forms, findings, and reports for at least three years from the conclusion of the audit.

6.0 FORMS AND RECORDS

ADEM Form 500

USAACE Form 2705, *Internal Audit Findings*

USAACE Form 2711, *SPCC Plan Container Inspection Checklist*

USAACE Form 2712, *Washrack Inspection Checklist*

USAACE Form 2717, *Environmental Compliance Inspection Checklist*

USAACE Form 2725, *HWSAP Inspection Checklist*

USAACE Form 2726, *90-HWAS Inspection Log*

USAACE Form 2728, *STI SP001 Annual AST Inspection Form*

USAACE Form 2737, *Asbestos Physical Assessment*

USAACE Form 2738, *Asbestos Abatement Compliance Checklist*

USAACE Form 2742, *Quarterly Inspection Corrective Actions*

USAACE Form 2745, *Stormwater Outfall Inspection Checklist*

Fort Rucker Form 128, *Investigation of Noise/Damage Complaint*

7.0 REFERENCES

Army Regulation 200-1, *Environmental Protection and Enhancement*